



410-222-1748  
Hearing/Speech Impaired 711

**PUBLIC SAFETY OFFICER  
PROPERTY TAX CREDIT APPLICATION**

**To be completed by applicant**

**Please type or print using ink only**

**IMPORTANT! This application must be received on or before April 1, 2019 to be considered for the taxable year beginning July 1, 2019 and ending June 30, 2020. Please read County Code § 4-2-312, which is the basis in determining whether the qualifications are fulfilled in order to receive the tax credit. YOU MUST RE-APPLY EACH YEAR TO RECEIVE THIS CREDIT.**

Name of Applicant for Tax Credit (one applicant only): \_\_\_\_\_

This application is for  Year 1  Year 2  Year 3  Year 4 or  Year 5 of the 5-year period for the tax credit.

Name(s) of Property Owner(s): \_\_\_\_\_

Property Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Parcel ID# (District/Subdivision/Account Number): \_\_\_\_\_

Primary Telephone #: \_\_\_\_\_ Secondary Telephone #: \_\_\_\_\_

Email Address: \_\_\_\_\_

Mailing Address (if different): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Please check your eligibility for the County property tax credit (select only one):

- I am currently employed as a full-time firefighter/emergency medical technician with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a firefighter/emergency medical technician.
- I am currently employed as a full-time detention officer with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a detention officer.
- I am currently employed as a full-time police officer with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a police officer.
- I am currently employed as a full-time deputy sheriff with Anne Arundel County and I have completed one or more years of full-time employment with Anne Arundel County as a deputy sheriff.
- I am an Anne Arundel County volunteer member and I have earned at least 50 service points during the preceding calendar year (e.g., January 1, 2018 through December 31, 2018). My assigned Fire Company is \_\_\_\_\_ . My date of birth is \_\_\_\_\_ .

Do you own the property to which the credit will be applied, do you use it as your principal residence, and will you occupy the property for more than six months of the July 1, 2019 through June 30, 2020 period?  Yes  No

Do you receive any optional property tax credit(s) for the property aside from the Homestead Property Tax Credit (for example, the Anne Arundel County Solar Energy Property Tax Credit)?  Yes  No

If yes, which other optional property tax credit(s) are you receiving for the property? \_\_\_\_\_

I, the applicant, hereby certify that I have read County Code § 4-2-312 and that I am entitled to the tax credit for the residential property described above. I understand that this is a tax credit from County real property taxes and the amount of the tax credit is the lesser of \$2,500 or the total County tax due on the dwelling.

I understand that this tax credit is available for a period of one taxable year, or portion thereof, and may be renewed upon application for four additional taxable years. I understand I must re-apply each year for the tax credit to be applicable. I may be assessed an administrative fee of 1% of the total tax credit for administration of the credit for the duration of the credit.

I understand that this application must be filed on or before April 1 immediately before the taxable year for which the credit is sought. I further understand that if the application is filed after April 1, the application shall be treated as an application for a tax credit for the next succeeding taxable year.

I understand that the tax credit shall terminate after receiving the tax credit for five taxable years, for no longer being employed as a public safety officer with Anne Arundel County for a reason other than a service related disability or no longer meeting the eligibility requirement for a volunteer member, or no longer residing in or owning the dwelling for which the tax credit was granted. I also understand that it is my responsibility to notify the Anne Arundel County Office of Finance if I no longer meet the eligibility requirement for the tax credit or no longer reside in or own the dwelling for which the tax credit was granted.

I declare under penalties of perjury provided for by the Tax – Property Article of the Annotated Code of Maryland, §1-201, that all information above is true, correct, and complete to the best of my knowledge and belief. I give Anne Arundel County Government and the State Department of Assessments and Taxation permission to take whatever action is necessary to verify my eligibility for the tax credit.

Applicant:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Return this application to:

Anne Arundel County, Office of Finance  
Attn: Tax Credits  
PO Box 427  
Annapolis, MD 21404-0427

For questions call:

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Within 10 business days of the Office of Finance receiving your tax credit application, a receipt confirmation will be sent to the email address you provided on this application.

If you are mailing your application less than 14 days before the deadline, it is suggested that you use a traceable form of delivery. Anne Arundel County is not responsible for delays in mail delivery.

Written notification will be sent upon approval or denial of the application.

**§ 4-2-312. Public Safety Officers property tax credit.**

- (a) **Definition.** In this section, the following words have the meanings indicated.
  - (1) “Dwelling” has the meaning set forth in § 9-105 of the Tax-Property Article of the State Code.
  - (2) “Public Safety Officer” has the meaning described in § 9-260 of the Tax-Property Article of the State Code.
- (b) **Creation.** There is a tax credit from County real property taxes levied on a dwelling owned by an eligible Public Safety Officer.
- (c) **Eligibility.** A Public Safety Officer is eligible for a County property tax credit under this section if:
  - (1) the Public Safety Officer has completed at least one year of full time employment with Anne Arundel County as a Public Safety Officer and is employed full time by Anne Arundel County as a Public Safety Officer; or the Public Safety Officer is an Anne Arundel County volunteer member who earned at least 50 service points under § 12-1-305 of this Code for the preceding calendar year;
  - (2) the Public Safety Officer is eligible for the credit authorized by § 9-105 of the Tax-Property Article of the State Code for the dwelling for which the credit is sought; and
  - (3) the credit is not combined with other optional property tax credits as permitted under Title 9 of the Tax-Property Article of the State Code or this title.
- (d) **Calculation.** The tax credit provided in this section shall be calculated and credited based on the total County tax due on a dwelling based on the real property assessment made by the County Supervisor of Assessments, not to exceed the lesser of \$2,500 or the total County tax due on the dwelling.
- (e) **Duration.** The tax credit shall be available to a Public Safety Officer eligible under subsection (c) for a period of one taxable year and may be renewed upon application of the Public Safety Officer for four additional taxable years, for a maximum total of five taxable years. An administrative fee of 1% of the total tax credit may be assessed for administration of the credit for the duration of the credit.
- (f) **Time for filing application.** An application for, or for a renewal of, the tax credit created by this section shall be filed on or before April 1 immediately before the taxable year for which the tax credit is sought. If the application or renewal is filed after April 1, the credit shall be disallowed that year but shall be treated as an application or renewal for a tax credit for the following taxable year.
- (g) **Form of application.** An application for, or for the renewal of, the Public Safety Officer tax credit shall be made as directed by the State Department of Assessments and Taxation.
- (h) **Termination of credit.**
  - (1) The tax credit created by this section shall terminate on the sooner of the Public Safety Officer:
    - (i) receiving the tax credit for five taxable years;
    - (ii) no longer being employed as a Public Safety Officer with the County for a reason other than a service related disability or no longer meeting the eligibility requirement in subsection (c)(1) for volunteer firefighters; or
    - (iii) no longer residing in or owning the dwelling for which the tax credit was granted.
  - (2) Upon termination of the tax credit as a result of a Public Safety Officer being terminated for a cause listed in § 808(b) through (e) of the Charter, the homeowner shall be liable for:
    - (i) all property taxes that the homeowner would have been liable for for the taxable year of the termination as if the tax credit had not been granted under this section; and
    - (ii) all interest and penalties on those taxes computed in the manner provided under § 4-1-103.
  - (3) Upon termination of the tax credit for any reason other than the Public Safety Officer being terminated from employment for a cause listed in § 808(b) through (e) of the Charter, the tax credit will be applied only to the portion of the taxable year for which the Public Safety Officer was eligible for the tax credit, and the homeowner shall be liable for all remaining property taxes.